



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING  
MS. BETTY T. YEE, ACTING MEMBER  
450 N STREET, SACRAMENTO, ROOM 121  
MARCH 22, 2005 9:30 AM**

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**----- Minutes -----**

The Board's Legislative Committee met to discuss five legislative measures that relate to the issue of tax agency consolidation and governance. Ms. Yee made introductory remarks on the purpose of the discussion, stating that it would provide an opportunity to invite some comments for a better understanding of how the five measures work, and to provide staff with additional direction on what the staff could provide back to the Board Members before the Board Members take positions on the measures.

Mr. Leonard led the discussion with an overview of ACA 14, which he is sponsoring, and Ms. Shedd provided an overview of SCA 9, AB 1615, SB 216 and AB 1026.

Speakers included Mr. Lenny Goldberg, representing California Tax Reform Association, who spoke in favor of a new 7-member commission which is being proposed to be amended into AB 1026; Ms. Sarah Zimmerman, representing the SEIU Local 1000, which is sponsoring AB 1026, who spoke in favor of a 7-member commission; Ms. Teresa Casazza, representing the California Taxpayers' Association, who spoke in favor of tax agency consolidation under an elected body; Mr. Mark Ibele, representing the Legislative Analyst Office (LAO), who gave a presentation of a report prepared by the LAO on consolidating the payment and document processing of the tax agencies, and Mr. Marc Aprea, representing PricewaterhouseCoopers, who expressed opposition to the concept of a tax court.

A discussion was held on whether the operative dates of the proposed constitutional amendments are workable and what the practical effect would be the day after the election, if approved by the voters.

At the conclusion of the discussion, Ms. Yee requested that staff provide an outline in the next couple of weeks of the elements of what an implementation statute needs to include for consolidation under SCA 9 and ACA 14, as well as the elements that need to be addressed to effectuate the consolidation proposals in AB 1615 and SB 216.

Approved: /S/ *Betty T. Yee*  
Ms. Betty T. Yee, Acting Member

/S/ *Ramon J. Hirsig*  
Ramon J. Hirsig, Executive Director

BOARD APPROVED

at the April 12, 2005 Board Meeting

/S/ *Deborah Pellegrini*  
Deborah Pellegrini, Chief  
Board Proceedings Division